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Date of Deposit: January 25, 2006

Our Case No. 9281-3995
(Client Ref. No. N US00077)



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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|---------------------------------|---|-------------------------------|
| In re Application of: |) | |
| Naoya Hasegawa et al. |) | |
| Serial No.: |) | Examiner Christopher R. Magee |
| 09/900,992 |) | |
| Filing Date: |) | Group Art Unit No. 2653 |
| July 9, 2001 |) | |
| For: EXCHANGE COUPLING FILM AND |) | |
| MAGNETORESISTIVE ELEMENT |) | |
| USING THE SAME |) | |

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Office Action mailed September 12, 2005. Applicants respectfully request that the Examiner reconsider the rejections to this application in view of the following remarks and amendments.

The **Listing of Claims** begins on page 2.

Remarks begin on page 9.

In the Claims:

This listing of claims will replace all prior versions and listings of claims in the application.